G. R. S. IX-5]

Previous references.

File No. 2/2 — (

192

(p.p.)

Serial Nos 1 to

Later references.

PP 16/20 (174+175)

GENERAL AND REVENUE SECRETARIAT

Serial Nos. File only

Part B for May 1920

SUBJECT.—Irregularities in the accounts relating to the supply of ragi by the Amildar of Hunsur Mr. Mohideen Sheriff

Sl 1) From the Rev. Commr in Mysore forwards copy of letter dt 2/16-5-19 from the Dy Commr Mysore, regarding the a/cs furnished by Mr Mohideen Sheriff and points to the irregularities therein

Sl 5) To the Rev. Commr
Food Controller, Dy Commr Mysore
Secy to Govt Rev. Dept. Compt to Govt
No. G 2579-23 dt 7-5-20.
Accepts the Amildar's explanation re the irregularities in his accounts.

WD [illegible]—GPB—20,000—24-6-20

G. R. S. III—1] 1918-19

GENERAL AND REVENUE SECRETARIAT.

(P.P)

NOTES.

File No. 2/2

FILE HEADING.

Irregularities in the accounts relating to the supply of ragi by the Amildar of Hunsur, Mr Mohadeen Sheriff

From The Rev Comr in Mysore

No. T 33 **Dated** 20/22.5.19 **Received** 23.5.19

Diary No. 20401 Enclos. 3 Spare Copies. **Serial No.** 1

BRIEF ABSTRACT OF LETTER.

Submits copy of letter of 2/16.5.19 from the Dy Comr Mysore regarding the accounts furnished by Mr Mohadeen Sheriff - when he was Amildar of Hunsur of ragi supplied by him to the depot at Mysore & states that the report discloses serious irregularities & tha

NOTES AND ORDERS.

The ~~Amildar~~ Dy Comr. will be asked to have the matter thoroughly investigated & a final report subd.

Subd for orders. The Asst Comptroller who is auditing food supply accounts.

23/5/19

Notes—First Sheet.

G. R. S. III-2

General and Revenue
Secretariat.

P.P File No. 212 of 1918

Serial
No.

may be instructed to audit the accounts in detail ~~& subm~~ [illegible] & submits a report

Hg
23/5/19

Chief Secy)

GMA
23.5.19

2 It would also be desirable to direct Mr Mohidin Sheriff to go to Mysore & report himself to the D.C, so that all explanations necessary may be given on the spot & the accounts properly adjusted without the need for elaborate correspondence.

3 It is doubtful if the F.C can spare any of his assistants for the work, which may occupy some time.

Dewan)

CSR
25/5/19

DEWAN'S OFFICE.
Recd. on MAY 26 1919
Reg. No. 7447

GMA

4 The [illegible] offices for the Scrutiny may be awaited

26.5

GMA

5 Draft reminders put up

Hg
9/6/19

6 [illegible]
9-6-19

Issued

G. R. S. III-2

General and Revenue
Secretariat.

P.P File No. 212 of 1918-19

Serial No. 2 From the Rev Comr

No. 7.C. 319 d 18/19.6.19

Requests that the Excise Comr may be asked to depute Mr Mohadeen Sheriff to go to [illegible] at once for about a week to furnish the information reqd. by the Dy Comr

Subd

Ng
21/6/19

5364
23.6.19

Chief Secy) & 3rd member

CBJ
23/6/19

Yes. The Excise Comr may be written to at once.

23/6/19

) Draft put up

Ng
24/6/19 Chief Secy

Am
25.6.19.

Issue

CBJ
26/6/19

Am
26.6.19

G. R. S. III-2.

General and Revenue
Secretariat.

P. P. File No. 212 of 1918-19.

Serial No. 3

To

The Excise Commissioner
in Mysore

no. G. 28777 d 27.6.19

Request to direct Mr. Mohadeen Sheriff to proceed to Mysore at once for about a week to furnish the information required by the Dy Comr.

To

The Revenue Commissioner
in Mysore

– Complotten to Govt
no. G. 28778-9 d 27.6.19
& copies of the above.

Sus. B2

Draft reminder put up.

Ne
11/7/19

Issue
GMH
11-7-19

G 9587 12/7/19

Abstract of important matters in the
newspapers received on 27th October 1919.

****

THE TRUTH - 23rd October 1919.
(Page 3.)

******

Suggests that searching inquiries should be instituted into the items of public expenditure incurred by the permanent Amildar of Hunsur, as it is feared that he has misspent the amount.

Dewan's order:-

"Call for a report. This is a serious allegation against a public servant."

Intd. M.K.

"C o p y."

Forwarded, with compliments, to the Secretary to Government, Revenue Department, for necessary action.

CHIEF SECRETARIAT
II
POLITICAL BRANCH
No.

Maybe hand to Ch. Secty [illegible]
[illegible] 1.11.19

By order,

31/10/19.
Assistant Secretary on Duty with the
Dewan.

R

I have heard there is some trouble in connection with funds relating to Food Control arrangements. Inquire in Food Section if there are any refces. Call for immediate report from Revt

The matter has been taken up by the chief Secty already. The R.C was called upon to report. [illegible]

G. R. S. III-2]

General and Revenue
Secretariat.

File No. of 191 .

Serial No.

12 Subd with the file refd to —

Reg. The report from D. C. Mysore is still due.

1/11/19 Last reminder issued on 22-10-19.

1-11-19

Chief Secy

Please remind again.

4/11/19

Draft reminder put up.

Reg.

3/11/19

3/11

G 9815 of 4/11

From

The Revenue Commissioner in Mysore.

No. 819 of 8/10th Nov 1919.

With reference to no. G. 9815 of 4.11.1919 states that the Dy Comr is being frequently reminded in the matter and on receipt of the report from him, the final report ~~will~~ will be submitted to Govt.

Subd for perusal

11.11.19.

11-11-19

Chief Secy

G. R. S. III-2]

General and Revenue
Secretariat.

P.P File No. 212 of 1918.

Serial
No.
4

From the Rev. Comr.
No F. C. 319 d/ 26th Jan 1920

Forwards a further report received from the Dy Comr Nigris dt. regarding the irregularities in the purchases of ragi by Mr Mohayuddin Sheriff.

Two files seen retained as in the Section

13 The Asst Comptroller Food supply audit has, it is learnt, audited these accounts. The Comptroller may be asked to submit a very early report as to the result of the Asst Comptroller's audit of the accounts.

Vig

30/1/20 14. The Food controller has not been informed in detail of the irregularities brought to light in the D.C's report. The remarks of the Food Controller on this report would be illuminating in adjudging the responsibility of Mr Mohiyuddin Sheriff. After this is recd. the Comptroller may also be consulted.

30/1/20

Chief Secy) 15 The F.C. may be consulted U.O.

5/2/20

NOTE—Contn. sheet.

G. R S. III-2]

General and Revenue
Secretariat.

P.P. File No. 212 of 1918.

81

erial
No.

D.O. No. 144
5.2.20

Recd 6/2/20
Entd

256.8 FEB 1920

7899

Recd. Gen. Dept. 24 MAR 1920

16 Forwarded with compliments to the Food Controller in Mysore for favour of opinion.

By order

for Chief Secy to Govt.

4247 Enc[illegible]
23.3.20.

Returned with compliments together with the connected records (five files) kindly sent with Secretariat D.O. No. 2067 of the 6th instant.

2. As these records are very voluminous it may be conducive to a clear understanding of the subject if I give a brief analysis of (1) the suspected irregularities connected with the Hunsur ragi transactions as set forth in the Deputy Commissioner's first letter, (2) The Amildar's explanation and (3) the Deputy Commissioner's further remarks.

3. In the Deputy Commissioner Mr. T. Chokkanna's first report dated 2/16th May 1919 the chief points raised were the following:-

(1) The Amildar's accounts showed

General and Revenue
Secretariat.

P.P. File No. 212 of 1918-9

Serial No.

showed 4080.76 pallas as having been sent from the Hunsur taluk while the quantity actually received was only 3579.83 pallas showing an enormous deficit of nearly 500 pallas;

(2) While mutchalikas had been obtained from ryots in January for the supply of ragi at Rs.12 per candy of 160 seers or Rs.48 per cartload of 640 seers, payments had been made in March at Rs.15 per candy or Rs.60 per cart load;

(3) Large sums of money had been paid to shekdars and the only vouchers produced were the receipts of the shekdars and not of the persons who actually supplied ragi;

(4) A number of unusual and objectionable items appeared in the accounts such as,-

(a) Payments to informers,
(b) feeding charges of officials,
(c) packing and measuring charges,
(d) excessive charges for lamp oil,
cost of transport of cash box,
gunnies, etc.

4. As to the first point, viz., discrepancy in regard to the quantity, the Amildar's explanation (which is the same as what the Sub Division Officer Mr. D. Srinivasaiengar had already given, vide his letter of 29th June 1919, Paper 20 in File No.1) is as follows:- He had made arrangements for the supply of 4080 pallas of ragi from nearly 190 villages of 7 hoblis of his taluk; he was not getting regular intimation of the

quantities actually received in Mysore from day to day although such intimation had been promised (para 4 of Sub Division Officer's D.O. dated 3rd March 1919); some of the parties apparently taking advantage of his transfer and in view of the higher prices they could obtain did not send the ragi as promised by them; this is what has given rise to the difference. This is also what the Deputy Commissioner has found in his enquiry. In some cases the ragi has been subsequently supplied; and in others the price has been or is being recovered under the Deputy Commissioner's orders. Taking account of such subsequent adjustments it is seen from the Deputy Commissioner's final report that 4059.75 pallas have been accounted for as against 4080.76 pallas claimed by the Amildar, leaving a shortage of 21.01 pallas. This shortage which is only about one-half per cent is considerably less than what has been found elsewhere, e.g. in respect of supplies from the Dodballapur taluk & also I believe from the Heggaddevankote talu. The shortage is by no means excessive and may I think be admitted.

May be accepted.

5. The next point is about the payment of higher than the prices originally stipulated, including carthire. The Amildar's explanation is that he acted under written authority conveyed in the Sub Division Officer's D.O. letter of the

11

General and Revenue
Secretariat.

P.P. File No. 212 of 1918-9

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No.

page 10 of X

the 3rd March 1919, which purports to communicate the result of discussions with the Deputy Commissioner. The Deputy Commissioner (Mr. Bowring) points out that "this D.O. has not been formally confirmed by any further official orders". But a copy of this D.O. letter was sent by the Sub Division Officer to the Deputy Commissioner and bears Mr. T. Chokkanna's initials (Paper-38-in File No.IV) so that it is safe to conclude that the D.O. letter had his approval. The rates allowed according to this D.O. letter are

(1) For the first 3,000 pallas Rs.60 per cartload or Rs.15 per candy together with carthire at 2½ annas a mile;

(2) For a further 1,000 pallas Rs.66 per cartload or Rs.16-8-0 per candy with carthire at 2 annas a mile.

The Amildar at page 7 of his explanation also gives what purports to be a copy of an official communication sent to him from the Deputy Commissioner's office under date 19/20th March 1919 authorising him to offer for the additional 1,000 pallas the rate of Rs.75 per cartload (Rs.18-12-0 per candy) for delivery at Mysore, that is without extra carthire (this is even more favourable than Rs.66 a cartload with carthire extra) - but the original of this communication is not to be found in the files sent up.

NOTE—Contn. sheet.

General and Revenue
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Serial No.

A reference to the detailed statement enclosed with the Amildar's original report (pp 22 to 30 of File No.1) shows that the maxima rates of Rs.16-8-0 and Rs.18-12-0 allowed in the above communications have not been given in ~~m~~any case~~s~~, the highest rates actually offered being Rs.15 and 16 per candy.

The Deputy Commissioner has raised the question whether these communications authorising payment of higher rates could be held to justify such higher rates for ragi that had been already delivered, but for which payment was made only subsequently. This point is discussed, and I think satisfactorily answered, in the Sub Division Officer's D.O. No.4868 of the 22nd July 1919 to the Deputy Commissioner giving cover to the Amildar's D.O. of the 19th idem (Paper 27 in File No.1)

5. Receipts from shekdars instead of 'rom parties. Two cases of this nature had ›een referred to by the Deputy Commissioner. 'he Sub Division Officer said on the 29th une 1919 that in one case the ~~shekdar~~ parties eceipts had been subsequently obtained and hat in the other case the shekdar had been elaying the submission of vouchers. The Amildar at page 11 of his explanation says hat "the receipts taken by the shekdars from he individuals have been since furnished by hem"; and the Deputy Commissioner in his inal report does not notice the point.

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6. While the first three of the suspected irregularities thus turn out to be satisfactorily explained the same cannot be said in respect of the unusual items such as payments to informers, feeding charges of officials, etc. The charges amount to a little under 6 annas a palla, and although this is a comparatively small item and including this, the maximum allowed by the Deputy Commissioner towards price of ragi has not been exceeded the charges are of ~~so~~ an extraordinary ~~a~~ character ~~that~~ and the Amildar ought not to have incurred them without previous written orders. The Amildar says (pp. 17 and 18 of his explanation) that he had the oral permission of Mr. T. Chokkanna and that this was evidently lost sight of by the latter just as the written permission to pay higher rates for ragi was lost sight of. The only corroboration of the Amildar's statement that I can find consists in the fact that Mr. Chokkanna has himself sanctioned the payment of a reward of Rs. 20 (vide page 11 of the Deputy Commissioner's final report). The situation in Mysore City was very serious, the orders of Government to the Deputy Commissioner were most pressing and there is no difficulty in believing that the Deputy Commissioner would have been prepared to allow special expenditure of this kind. It cannot be said that such extraordinary expenditure was not necessary in the special circumstances, but in the absence of

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Serial
No.

of written orders the points for consideration are whether the expenditure charged was actually incurred, and whether what was actually incurred was really necessary.

(1) Payment of rewards. Rs.350. This amount has been paid to shekdars and other officials for payment to informers. Part of this (Rs.20) was authorised by the Deputy Commissioner himself and I do not find it anywhere suggested that the amount was not received by the officials referred to. If they have not disbursed the amounts it should be possible to recover the same from them.

(2) Feeding charges and carthire to officials Rs.197-7-0. The charge is an irregular one and contrary to the rules of the service. But it appears that these officials have not drawn travelling allowances under the Regulations. The journeys were made for work of a special nature outside their regular duties. The Deputy Commissioner says "it was open to the Amildar to have given the officials travelling allowance at special rates, or even special allowances obtaining formal sanction therefor". The irregularity consists in the want of formal sanction. It is not suggested that the expenditure was unnecessary or excessive or that it was not actually incurred. In the circumstances it appears to me that the charges may now be sanctioned by Government.

G. R. S. 12]

15

General and Revenue
Secretariat.

P.P. File No. 212 of 1918-9

Serial No.

3. Payments for measuring and packing charges Rs.230-7-9. In the Deputy Commissioner's first letter it was said that "ragi from Hunsur arrived at the depot mostly in open bamboo baskets put on carts and not packed in gunny bags to the extent justifying the charge in question". The Amildar says (Page 19 of his explanation) that "not a single consignment of ragi was sent in open baskets" and that the practice of transporting ragi in this way does not obtain in the Hunsur taluk. In the Deputy Commissioner's final letter the charge is objected to on another ground, viz., that the persons who are said to have received the money have given statements before the present acting Amildar that they got only small presents of about 2Rs and 5Rs from the Amildar. This is a very grave matter. The present statements (pp 63 to 67 in File No.II) taken fore the acting Amildar ~~taken~~ behind Mr. Mohiyudden Sheriff's back long after he left the taluk and long after he had given his explanations on the points originally raised, cannot indeed be taken as having any manner of weight, but as the Deputy Commissioner considers that "the matter looks highly suspicious" it is I think right that an enquiry should be made by a responsible officer in the presence of the Amildar so that he may be either exculpated or convicted of this serious charge that has now been brought.

pa 4 of II

pa 12 of X

4. Commission for supply of carts. Rs.150. This amount has been paid to three persons. The Deputy Commissioner says (page 6 of his final letter) that one of them a shanbhog who had

16

P.P. File No. 212 of 1918-19

Serial No.

had received Rs.60 out of this has agreed to refund the money. The amounts appear~~s~~ to have been actually paid by the Amildar. Whether the payment was necessary depends on the actual situation. That there was much difficulty for carts is evident from the records. Vide the Amildar's D.O. letter dated 19th February 1919 to the Deputy Commissioner and Mr. Chokkanna's D.O. letter No.291 dated 3rd March 1919 to the Chief Secretary (Papers 26 and 36 in File No.IV) I see nothing objectionable in commission being paid to contractors for supply of carts. The rate is only 4 annas a cart. The transport dificulties had been represented as so serious that I remember submitting the matter to the officiating Dewan who said that if necessary he would arrange for motor lorries, and I wired to the Deputy Commissioner accordingly. Vide my telegram of 17th February Paper 18 in File No.IV. The question is raised what became of the carts the Deputy Commissioner had arranged to send from Mysore. This is a question to be enquired into by the Deputy Commissioner.

(5) The last item of this nature is under ontingencies & miscellaneous charges Rs.239-14-0 his includes Rs.88 cartage for conveyance of ash box from village to village and Rs.37-6-0 ost of oil. The Deputy Commissioner remarks hat these charges "do not commend themselves or ready acceptance". The Amildar says page 20 of his explanation) that he had to

General and Revenue
Secretariat.

P.P. File No. 212 of 1918-9

Serial No.

to carry the cash box containing large amounts from village to village for making payments" As regards lamp oil he says that a great deal of work in the villages was done during nights and as kerosene oil could not be had at the time, castor oil had to be bought at a high price. The question is one of believing the Amildar or not.

7. On the whole after going through these records carefully my opinion is that most of the irregularities and all the serious ones, originally suspected do not exist or are capable of reasonable explanations, that in the incurring of unusual charges the irregularity consists mainly in not obtaining previous sanction, and that the charges were probably actually incurred, with the possible exception of a portion of the packing and measuring charges (Rs.230-7-9), and in regard to this further enquiry in the presence of the Amildar is necessary. Further, apart from the specific irregularities touched upon, the accounts as a whole, have evidently not been kept in as clear a manner as the complexity of the transactions, spread over nearly 200 villages, demanded. It is not known whether a cash book or a day book giving the transactions from day to day was maintained. Possibly it was, but it does not appear to have been produced or called for. If such a contemporaneous record had been produced the doubt thrown on some of the items would probably

have never arisen. As against this it has to be remembered that the collection and despatch of 3,000 pallas of ragi from 190 villages of the taluk within little more than a month is an achievement that may be regarded as stupendous, and not equalled by any other Amildar in the whole State, showing an executive and organising capacity far above what is usually found. As the Deputy Commissioner says "a good deal of pressure was brought to bear on the Amildar to provide ragi for the Mysore City at atime when scarcity existed" - this is putting it mildly as may be seen from the tenor of the numerous letters and telegrams sent to the Amildar - and if his accounts were not maintained as clearly as was necessary, and if he has incurred expenditure of an unusual nature it is, as the Deputy Commissioner says "left to Government to condone his faults in the exceptional circumstances" and give due recognition to his services -, provided, of course, that there has been no dishonesty about the transactions I am loth to believe that there has been anything of the kind. The Amildar had authority to pay much higher rates for ragi than he has actually charged and he ~~need~~ had no need ~~not~~ have stooped to take a few hundred rupees when he could have taken a good deal more by

1252

G. R. S. III-2]

General and Revenue
Secretariat.

P.P. File No. 212 of 1918-9

Serial No.

by the comparatively easy method of charging at the higher rates for which he had written authority.

Matthan

22.3.1920 Food Controller.

Subd with the notes duly referenced -

Hg

25/3/20 Chief Secy)

MK 25/3

Mr Matthan has gone minutely into the case & his note exonerates the amildar except in regard to one or two minor matters. It does not seem worth while to pursue those matters further & the items of expenditure referred to may be admitted. No doubt there was a great deal of laxity in the maintenance of proper accounts, but as the ~~[illegible]~~ supply of ragi had to be made under great pressure & the amildar left the Taluk soon after before he had sufficient time to get the accounts put into shape - there is some excuse for the state of things.

CM
8/4/20

Dewan

I think the Amildar deserves well of [illegible] - [illegible] condemning him. But instead, [illegible] our Food Controller & I accept the [illegible] of [illegible]

Asst Secy
please draft
[illegible] 11/4

NOTE—Contn. sheet.

DEWAN'S OFFICE.
Recd. on APR 9 1920
Reg. No. 6931

1295

G. R. S. III-2

General and Revenue
Secretariat.

C P File No. 212 of 1918 20

Serial No.

Draft order subd.

28/4/20

Chief Secy)

For approval

Dewan)

1/5/20 1/5

Draft approved by the Dewan
3.5.20.

Issue
4/5/20

DEWAN'S OFFICE.
Recd. on MAY 1 1920
Reg. No. 7418

To
The Rev Commissioner
" Food Controller
Dy Comr Mysore
" Secy to Govt, Rev. Dept.
" Comptroller

No G. 25519-23 dy 7-5-20.

Accepts the Amildar's explanation re. the certain irregularities in the account maintained in connection with the supply of ragi to the Provincial & municipal Depots at Mysore.

B

CHIEF SECRETARIAT
II
POLITICAL BRANCH.
18 MAY 1920

NOTE—Contn. sheet.

R. C. 4.

70508

21

From

K.R. Srinivasaiengar Esq., M.A.,
Revenue Commissioner in Mysore.

To

The Chief *Secretary to the Government of*
H. H. the Maharaja of Mysore,

Dated Camp Hassan, 20th May 1919.

Despatched 22nd May 1919.

Received

General No. J. 33/18-19

GEN. D 23 MAY 191

Enclosure No. 3

SUBJECT.

Forwards copy of Mysore Deputy Commissioner's letter re accounts relating to the supply of ragi by the Amildar of Hunsur Mr.Mohadeen Sheriff.

23/5/19

DIARY NO 20401

OFFICE OF THE REVENUE COMMISSIONER
IN MYSORE,

Camp Hassan, ~~Bangalore~~, 20th May 1919
22nd

No. 733
3 Encls:

FROM

P.P 2129

K. R. Srinivasaiengar Esq., M.A.,
Revenue Commissioner in Mysore.

Sl 1

TO

The Chief *Secretary to the Government of*
His Highness the Maharaja of Mysore,
~~*Department*~~.

SIR,

In submitting herewith a copy of letter No. F.1826 of 1918-19 dated the 2nd/16th May 1919 from the Deputy Commissioner, Mysore District, together with copies of its enclosures, regarding the accounts furnished by Mr. Mohadeen Sheriff, of ragi supplied by him when he was the Amildar of Hunsur Taluk to the Depot at Mysore, I have the honour to state that the report discloses very serious irregularities and omissions, some of them being very suspicious, on the part of the Amildar, Mr. Mohadeen Sheriff who is now acting as District Excise Officer at Chitaldrug. The Deputy Commissioner will be asked to have the matter thoroughly investigated and a report of the final adjustment of the accounts submitted as early as possible. I would suggest that the Food Controller may also be required to look into the matter, deputing one of his Assistants, if necessary, to help the Deputy Commissioner in the enquiry.

I have the honour to be,
Sir,
Your most obedient servant,

K R Srinivasaiengar

Revenue Commissioner.

Letter No. F.1826/18-19 dated 2nd/16th May 1919 from the Deputy Commissioner, Mysore District, to the Revenue Commissioner in Mysore.

I have the honour to give cover herewith to a copy of report No.170 dated 10th April 1919 together with a statement of accounts for the ragi supplied by Mr. Mohadeen Sheriff, Amildar of Hunsur to the Depot at Mysore for the use of the Mysore Municipality.

Mr. Mohadeen Sheriff who had drawn large advances to the amount of ₨38,000 failed to respond to the repeated calls from this office for accounts as long as he was in charge of the taluk and on the eve of his departure from this District some days after he had handed over charge of the taluk has sent the foregoing report together with the statements and the vouchers without any further detailed accounts of disbursements made and of ragi purchased and sent to the Depot and still due from the several ryots to whom large advances have been given. The accounts were received in this office on 15th April 1919. I have had the accounts scrutinised by my Personal Assistant with reference to the vouchers and the Cash Book sent through a Taluk clerk and his examination has disclosed several objectionable payments and irregularities which could not be readily reconciled, as Mr. Mohadeen Sheriff has left the District and his successor, Mr. Venkatakrishnaiyya is unable to explain the accounts. I am however asking the Sub Division Officer to look into the accounts more in detail and pending the result of his scrutiny, I have reserved the final acceptance of the accounts.

The objectionable features in the accounts noticed till now are as hereunder:--

In para 9 of his report, the Amildar states that the "Total quantity purchased and supplied from this taluk aggregated 4080

pallas.

18th April 1919 for Rs1916-4-0 obtained from the Sheikdar of Hanagode Hobli as the cost of 127 kandagas 120 seers of ragi purchased by him and under this receipt 5 advances to the aggregate of Rs796/- made to four Shanbhogs and a patel on 24th January 1919 have been adjusted with a further payment of Rs1124/- into the hands of the Sheikdar. The other is a receipt dated 19th March 1919 for Rs2145/- obtained from Sheikdar of Chilkunda Hobli as the cost of 143 kandagas of ragi and under this receipt two advances one of Rs504/- given to Basavaiyya and others of Makodu and the other of Rs336/- given to Hudde Shanbhog Naranayya have been adjusted with a further payment of Rs1305/- into the hands of the Sheikdar. In both these cases involving an amount of Rs4061-4-0, the receipts granted by the Sheikdars are the only vouchers tendered by the Amildar without further acquittances for those who had actually received the advances or subsequently supplied the ragi.

Besides the payments on account of the cost of ragi and cart hire for transport thereof, the Amildar has charged a sum of Rs1266-13-9 as detailed in the 2nd of the two statements appended to his report.

I append hereto a detailed statement of expenses prepared from original vouchers.

The following features are very noticeable:--

Payments to Informants Rs350/-.

The money has been paid to Sheikdars and other officials for payment of rewards to informers. The Amildar has not obtained any sanction to the payments nor have the Sheikdars obtained the sanction of the Amildar to individual payments to informers.

Feeding charges and cartage to officials:-- Rs197-7-0/-

The money has been paid to the several officials of the

Taluk, the payments ranging from Rs. [illegible]/- to Rs. 25/- in each case. The propriety of these payments is open to question.

Packing charges:-- Rs. 2[illegible]-9.

These consist of payments made to 7 servants, one for each Hobli, engaged for weighing and packing ragi tendered by the ryots at 9 pies per bag. With reference to this charge, I may observe that the ragi from Tumkur arrived at the Depot mostly in open "bamboo baskets" put on carts and not packed in gunny bags to the extent justifying the charge in question.

Contingencies:--

Contingent charges amounting to Rs. 61/- may be analysed as hereunder:--

		R. A. P.
1.	Castor oil 100 seers	37-[illegible]-0
2.	Locks two	1-12-0
3.	[illegible] and petty articles of stationery	8-4-0
4.	Cyclostyle paper & Ink	9-[illegible]-0
5.	Self Inking Pad & Ink	4-0-0
6.	Note Books.	5-2-0
	Total Rs.	61-0-0.

The high expenditure under castor oil is inexplicable.

Telegraph and miscellaneous charges:- Rs. 277-10-0.

The telegraphic charges proper have amounted to only 9-3-0 the balance Rs. 2[illegible]-12-0 is made up of the following char

Rs. 88-[illegible]-0 Cart hire for conveyance of the cash box to the several villages at daily rate of Rs. 1-4-0.

Rs. 18-6-0 Railway freight and cartage to Tumkur on gunny bags sent from Bangalore.

Rs. 67-6-0 Cartage for the transport of empty bags from Tumkur to certain villages.

[illegible] Advance to Sheristedar for payments of cart hi
e[illegible]

The charge of Rs. 88/- for the cartage of the cash box is really inexplicable. The cartage of Rs. 67-6-0 charged for tran
port of empty bags requires further looking into as the ragi wa

not as stated above received at the Depot mostly packed in bags.

In regard to the advance of Rs100/- given to the Sheristedar, I have called for further accounts.

A further item of Rs15/- as given for supplying carts to 3 men also requires scrutiny.

In short, the accounts sent by Mr. Mohaddin Sheriff disclose so many irregularities that I could not make up my mind to accept them myself without a further scrutiny, which I have asked the Sub Division Officer to do. After the examination of the accounts is completed, a formal bill of costs for the ragi received at the Depot will be forwarded to the Food Controller in view to the adjustment of advances drawn on this behalf.

"Copy"

For Revenue Commissioner.

Letter No. 170 dated 10th April 1919 from the Ámildar, Hunsur Taluk, to the Deputy Commissioner, Mysore District.

I have the honour to submit the following report relating to the purchase, during the months of November and December 1918, and January, February and March 1919, of ragi in different village in the Hunsur Taluk and the supply of the same to the Mysore City Municipality and the Government Central Depot at Mysore.

II. I beg to state that in the first instance order having been received to purchase and supply ragi to the office of the Mysore City Municipal President, the total consignment sent thereto in the months of November and December 1918 amounted to 722 pallas and 30 seers. In addition to this, supply about two thousand pallas of ragi were got supplied from different villages to the Relief Shops established within the taluk in eight convenient centres (including Hunsur Head Quarters). These shops were got opened to afford relief to the poor and non-agriculrists who found it inconvenient for obtaining the grain in the local shops or shandies at reasonable rates for their consumption.

III. In the meanwhile, instructions were received for the purchase and supply of a large stock of ragi from the villages of the taluk. Needful steps were taken and advances were made after careful personal enquiry, to a few reliable and influential persons in each of such of the villages as contained surplus stock-holders. Under this arrangement, a stock of one hundred and forty one pallas and 4 (four) seers was sent to the Mysore Central Depot in the month of January 1919. In February 1919, urgent orders were received to expedite the despatch, to the Mysore Central Depot of the purchased stock of the grain for which advances had been already made. In the meantime, the price of ragi having gone abnormally high owing chiefly to the unhealthy competition by the Coorg merchants, who offered at the very doors of the surplus stock-holders such high rates as had never before heard of by them. Notwithstanding the safeguards provided along the frontier by the establishment of [illegible] and employment of Special Staff against the export of controlled food grains, several of the surplus stock-holders did not hesitate to part with their stocks of ragi for the high prices ranging from 20 to 22 Rupees per candy offered by the Coorg merchants who visited the villages in the nights, purchased ragi and removed the same clandestinely to their places of destination in Coorg in gunny bags by head-loads by foot-paths across the river Cauvery which is fordable. Under these conditions, those persons who had received advances to supply ragi, for reasonable prices did not find it possible to make good their agreements and in several instances were even ready to return the advances taken by them. The surplus stock-holders who had their stocks of grain in granaries and store-houses hidden from their neighbours and the other residents of the villages, were unyielding. Even the few persons residing in the villages who had the knowledge of the localities wherein the grain had been concealed, were either influenced by the owners thereof or were afraid of them to give any clue to other persons in the matter. Needful preventive measures were therefore adopted to the extent possible against such clandestine export of ragi into Coorg and twelve officials of the Taluk Office including the Sanitary and the Assistant Sanitary Inspectors as also the seven Hobli Sheikdars were told off for special duty to different villages wherein the surplus stocks of ragi were suspected to have been hidden with instructions to obtain information secretly from any person available within or outside the village. The services of the Economic Supervisor were also utilized in this connection. Representations having been made by the Hobli Sheikdars, Taluk Sanitary Inspector and the Economic Supervisor to the effect that to obtain the above information, it was necessary to give presents to the informants as an inducement small amounts as noted on the margin were given to them in anticipation of approval with instructions to make payments of small sums of money as presents wherever such inducements were found absolutely necessary. In two instances, I was obliged to give presents amounting to ₨15/- (fifteen) to get information of the hidden surplus stocks and with this help was able to obtain 241 pallas of grain.

Kasaba Sheikdar	₨40-0-0
Bilikere ,,	40-0-0
Sanitary Inspector	45-0-0
Haranahalli Shekdar	30-0-0
Economic Supervisor	30-0-0
Periyapatnam Sheikdar	30-0-0
Bettadapur ,,	35-0-0
Chilkunda ,,	50-0-0
Hanagode ,,	35-0-0

The officials of the Taluk Office who had to make their own arrangements for their food and travelling were allowed actual cart-hire for only two journeys made by them, one from the Head Quarters to the first village they visited and the other for their return journey from the said village to the Head Quarters. For their food, they were given the actual cost at annas five per meal. The Sanitary and the Assistant Sanitary Inspectors were likewise given small amounts to meet the charges for their food at the same rate of five annas per meal.

The total charges incurred for obtaining secret information from different persons regarding the surplus stock-holders and the places of concealment of their surplus stocks in all the one hundred and seventy seven villages in the seven hoblies of the Taluk, wherein the grain was purchased amounted to only ₨350/- . The feeding charges and cart-hire incurred by the officials of the Taluk Office aggregated ₨197-7-0. Against these two items of charges the large stock of concealed grain discovered and purchased within a short space of time may, I respectfully submit, be taken into favourable consideration.

Under the above special arrangements a very large surplus quantity of the hidden stocks of ragi was discovered in many villages and the owners thereof having made a virtue of the necessity yielded to the demand and parted with a portion of their surplus stock at the higher rates sanctioned by the Government.

IV. For the successful execution of these operations, I had to closely supervise the work done by the Taluk Staff

32

made available by the owners thereof on payment of its value either for the use of the other ryots in their own village or voluntarily offered for sale in markets within the Taluk, but found its way into Coorg through the Coorg merchants who stealthily visit the villages and make purchases of ragi at abnormally high prices ranging from ₨ 20/- to ₨ 22/- per candy of 160 seers.

VI. Much ~~More~~ difficulty was also experienced in procuring sufficient number of carts for the export of the purchased stock of ragi to Mysore in as much as most of the carts available in the villages within the Taluk at other seasons had been as usual taken to the Coorg and Mangalore estates for employment. Representations having been made in this connection, the Deputy Commissioner was pleased to issue orders for the supply of sufficient number of carts from the Mysore Taluk. But this arrangement was found to involve extra expense and special arrangements were therefore made through the local agents on payment of small commission to them for the supply of the required number of carts for carting to Mysore of the purchased stock of ragi from different villages. Under this arrangement 600 (six hundred) carts were utilized for the carting of the purchased stock of ragi, the rates allowed being 2 annas and a half in the case of a cart loaded with 4 candies of grain and 2 annas in the case of a cart laden with three candies per mile plus a small commission of 4 annas per cart.

VII Under the special arrangement noted in the preceding para I was able to send within a ~~fortnight~~ short time in the months of February and March 1919 to the Mysore Central Depot a large stock of ragi aggregating 3,117 pallas and 12 seers against 3000 pallas originally promised. The excess stock of 117¼ pallas was sent as a portion of the additional 1000 pallas (one thousand) of ragi recently ordered to be sent from this Taluk.

VIII I beg to state that the total davances received by me from time to time to meet the cost of ragi and other expenses connected with the transaction amounted to ₨ 38,000/- (Rupees thirty eight thousand). Of this sum, an aggregate amount of ₨ 37,925-2-5

(Rupees Thirty seven thousand, nine hundred and twenty five, annas two and pies five), was expended up to the 28th March 1919 leaving a balance of Rs 74-13-7 (Rupees seventy four, annas thirteen and pies seven), as will be observed from the details furnished in the accompanying statement.

IX. From the information furnished in the statement referred to in para VIII supra, it will be observed that the total quantity of ragi purchased and supplied from this taluk aggregated 4080 pallas and 76 seers (four thousand and eighty pallas and seventy six seers) and the various items of charges incurred therefor are detailed below:--

(i)	Actual cost of ragi (vide col. 7 of the statement).	Rs 37,230-13-5
(ii)	Cart hire for local carts (vide cols. 11 and 12 of the statement).	3,182-13-0
(iii)	Cart hire paid at Mysore for the stock of 88[illegible] pallas 34 seers sent to Mysore in the months of November and December 1918 from certain villages in the Kasaba Bilikere and Hanagodu Hoblis for 137 carts.	585-10-0
	(For 52 carts at Rs 4-8-6 per cart Rs 235-10-0, for 75 carts at Rs 4 per cart Rs 300-0-0 and for 10 carts at Rs 5-0-0 = Rs 50/-.)	
	(The figure Rs 585-10-0 is only approximate based upon the quantity and distances of the villages wherefrom the consignments were sent, for the information as to the actual amount of cart hire paid at Mysore is not available).	
(iv)	Amount of cart hire to be paid by the Mysore Taluk Amildar for 43 carts supplied in the month of March 1919	417-12-0
(v)	Packing and all other miscellaneous charges (vide col.13 of the statement).	1,286-13-9.

From the above details, it will be seen that for 4080 pallas 76 seers or 2550 candies and 76 seers (two thousand five hundred and fifty candies and seventy six seers) supplied to the

Mysore Grain Depot, the aggregate cost incurred was Rs42,663-14-2 (Rupees forty two thousand six hundred and sixty three, annas fourteen and pies two) which gives an average cost of Rs16-10-8 per candy of the grain delivered at Mysore.

Of the total charges of Rs42,663-14-2, the aggregate total of items (iii) and (iv) amounting to Rs1003-6-0 is not included in the detailed statement above alluded to, for the reason that the said charges were not paid by me. Deducting therefore the said two items, the balance of Rs41,660-8-2 represents the total charges incurred by me. Of this amount, a sum of Rs37,925-2-5 has been already paid and adjusted in the accounts as will be observed from the entries in columns 8, 9, 11 and 13 of the statement, leaving a balance of Rs3,735-5-9 remaining to be paid and adjusted hereafter. This latter amount of Rs3,735-5-9 is made up of two items, one of Rs3,617-6-9 being the cost of ragi to be paid to the persons from whom it was purchased and Rs117-15-0 being the cart hire to be likewise paid).

I have remitted back the balance of Rs74-13-7 out of the total advances received by me aggregating Rs38,000-0-0 after adjustment of the various items of charges as enumerated in para 8 supra and furnished a detailed memo to my successor in office, Amildar, Mr. K.N. Venkatakrishnaiya, which contains all the required information for the payment and adjustment of the remaining charges which amount to Rs3,735-5-9.

X. In conclusion, I beg leave to bring to your kind notice the good work done by all the officials of the taluk including the officers of the Police Department who were engaged on this Special Duty which was, to say the least, not easy and ordinary. They all discharged the various functions allotted to them readily and wholeheartedly.

"Copy"

For Revenue Commissioner.

M.B.R.

Statement showing advances drawn from Hunsur Taluk Treasury for purchase of food grains.

Date.	Amount.	Authority.
12-12-1918	2,000-0-0	Amount drawn as per Deputy Commissioner's advance Memo. No.25-39 dated 5th December 1918.
-do-	3,000-0-0	-do- Memo. No.37-46 dated 9th December 1918.
7-1-1919	1,000-0-0	-do- Memo No.40 dated 5th January 1919.
17-1-1919	10,000-0-0	-do- Memo No.41-56 dated 11th January 1919.
22-2-1919	17,000-0-0	Amount drawn as per R.T.R. Cheque No.92-120 dated 14th February 1919.
14-3-1919	5,000-0-0	Amount drawn from Hunsur Taluk Treasury on payee's receipt as per Deputy Commissioner's Order No. 86 dated 1st March 1919.
	Total, ₨38,000-0-0	

(Sd) M. SHERIFF,
Amildar.

"Copy"

For Revenue Commissioner.

DIARY No. 21129

19 -19

SECTION

FILE NO. Misc. 1

SERIAL FROM

M. 212-18

82

36

OFFICE OF THE REVENUE COMMISSIONER
IN MYSORE.

No. T-C. 319

Bangalore, 18th June 1919.

9

K.R. Srinivasaiengar Esq., M.A.,
Revenue Commissioner in Mysore.

To

The Chief *Secretary to the Government of*
His Highness the Maharaja of Mysore,

SIR,

In continuation of my letter No.T.33/18-19 dated the 22nd May 1919 and with reference to your letter No.C.G.162 dated the 11th instant regarding the irregularities in the accounts furnished by Mr.Mohadeen Sheriff for supplies of ragi, I have the honor to forward herewith copy of letter No.1826/18-19 dated the 13th instant from the Deputy Commissioner, Mysore District, requesting that Mr.Mohadeen Sheriff may be sent to Mysore to explain in person the discrepancies and to state that the Excise Commissioner may be asked to direct Mr.Mohadeen Sheriff to proceed to Mysore at once for about a week to furnish the information required by the Deputy Commissioner.

I have the honor to be,
Sir,
Your most obedient servant,

Revenue Commissioner.

R. C. 4.

73170

From

The *Revenue Commissioner in Mysore.*

To Chief
The Secretary to the Government of
H. H. the Maharaja of Mysore,
~~*Department*~~.

Dated 18th June 1912.

Despatched

Received

General No.

Enclosure No.

SUBJECT.

Requesting that the Excise Commissioner may be asked to direct Mr. Mohadin Sheriff to proceed to Mysore at once to explain the discrepancies in the accounts furnished by him.

Letter No.F.1826/18-19 dated 13th June 1919 from the Deputy Commissioner, Mysore District, to the Revenue Commissioner in Mysore.

With reference to your letter No.T.33 of 18-19 dated 22nd May 1919 calling for a final report connected with the accounts of ragi furnished by Mr.Mohadeen Sheriff, I have the honor to state that there are several discrepancies in the account which cannot be reconciled without the personal explanation of Mr.Mohadeen Sheriff. Some of the consignments said to have been purchased and sent to the Provincial Government Depot could not be traced in the Depot. I would under the circumstances request you to kindly arrange to send Mr.Mohadeen Sheriff for about a week to explain the discrepancies in the accounts with a view to the final adjustment.

'Copy'

For Revenue Commissioner.

H.V.

G. R. S. VI G/32]

SUBJECT ....

Diary No. of letter replied to ....

Section A.P. 2/25
File No.
Serial No. 3

GENERAL AND REVENUE SECRETARIAT

No. G 28777

27-6-9

Mr A. V. R.

To The Excise Com^r in Mysor

Sir,

I am directed to state that in connection with certain discrepancies in the accounts furnish by Mr Mohadeen Sheriff - Dt Excise Offr when Ami of Hunsur, for supply of rags to the depot at Mysore - the Dy Com^r -

Nugme Dist considers his personal explanation necessary - and to request therefore that you will be so good as to direct Mr Mohadeen Sheriff to proceed to Nugme at once for about a week to furnish the information reqd by the Dy Comr

I have etc

Chief Secy

G 28778-90729 6/19

Copy of the above is forwarded with Compliments

(1) to the Rev Comr in Nugme with refce to correspondence ending with his letter no 7.C 319 of 18/19.6.19 &

(2) the Comptroller to Govt

Co

BO

En i

WD 1744—GPB—30,000—19-3-19

for Chief Secy

OFFICE OF THE REVENUE COMMISSIONER
IN MYSORE.

No. 7e. 319

Bangalore, 26th January 1920.

200

FROM

12952

1919-1920
To

K. Chandy, Esq., B.A.,
Revenue Commissioner in Mysore.

The Chief *Secretary to the Government of*
His Highness the Maharaja of Mysore,
~~*Department*~~

SIR,

With reference to your letter No.C.G.162 dated the 10th June 1919, requesting that the result of the further scrutiny of the accounts relating to the supply of ragi furnished by Mr. Mohadeen Sheriff may be intimated, I have the honour to forward herewith letter No.1826/1918-19 dated the 2nd January 1920 from the Deputy Commissioner, Mysore District, reporting in the matter. It is clear from the records which are herewith sent for reference (five files) that the accounts maintained by Mr. Mohadeen Sheriff are inaccurate and irregular and that several unauthorized payments have been made and charges incurred by him. Some of the items such as heavy packing and measurement charges, payment of rewards, feeding charges to officials, and probable double carthire are highly irregular. The only redeeming feature of the whole transaction is that the Amildar supplied large stocks of ragi at a time when the stock of ragi at Mysore was very low and the situation there was very serious.

I have the honour to be,
Sir,
Your most obedient servant,

K Chandy

Revenue Commissioner.

Office of the Deputy Commissioner
Mysore District,
Dated, Mysore, 23rd December 1919.

2-1-20

No.
Date 5.1.20
BANGALORE

URGENT

From

P. F. Bowring, Esq.,
Deputy Commissioner, Mysore District,
Mysore.

xx

xx Punch refes
2. Ask A.C. [illegible]
write [illegible]
[illegible]
[illegible]
6/1.

To

K. Chandy, Esquire., B.A.,
Revenue Commissioner in Mysore,
Bangalore.

Submitted with reference.
Dkt. issued to D.C.
[illegible]
6/1/20

Resubmit after receipt

Sir,

In continuation of my letter No. 1826 dated the 2nd May 1919 and with reference to your letter No. T. 33 dated 22nd May 1919, I have the honor to submit for the decision of Government the final report regarding the irregularities noticed in the accounts of ragi supplied by Mr. S. Mohiyudeen Sheriff, late Amildar of Hunsur taluk:-

In his report No. 170 dated 10th April 1919, Mr. Mohiyudeen Sheriff stated that the total quantity of ragi purchased and supplied by him aggregated to 4080.76 pallas. On examining the accounts of the Depot, however, it was found that only 3579.83 pallas of ragi had been received in the Depot. The difference could not be explained. There were also other discrepancies and irregularities in the accounts as detailed in this office letter to the Revenue Commissioner No. 1826 dated 2/16th May 1919.

2. In view to explain these matters, Mr. Mohiyudeen Sheriff came here on 7th July 1919. He took the accounts from my office and appeared before me on 20th July 1919 with his explanation

and a statement which he had obtained from the City Municipal -- office detailing the several consignments of ragi delivered by his taluk people at the Municipal office. Checking this statement with the Depot accounts once again, it was found that some consignments to the aggregate of 450 pallas and23 seers had been delivered direct at the Municipal Office without any intimation whatever to the Depot either from the Taluk or the Municipality. These consignments were then entered in the Depot accounts and the total quantity received from the Taluk up to the end of June finally worked up to 3840.73 pallas. This included 16.95 pallas of ragi commandeered from one Mookanahalli Maye Gowda and not included in Mr. Mohiyudeen Sheriff's accounts of purchases and supplies to the Depot out of the advance of Rs.38,000/- drawn by him and also a quantity of 13.21 pallas purchased and sent by the present Amildar Mr. Venkatakrishniah. Excluding these two items the receipts of ragi from Mr. Mohiyudeen Sheriff amounted to 3810.57 pallas against 4080.76 said to have been purchased and sent to the Depot.

3. When questioned about this large difference still noticed Mr. Mohiyudeen Sheriff had no explanation to give except urging a hazy plea of " wastage"and " shortage " in measurement. But this explanation was far from convincing as on a cursory examination of the accounts, it was noticed that while all the ryots generally had delivered ragi almost correct to the quantity paid for as agreed by them, it was only a few Shanbhogs and middlemen suppliers that had delivered ragi much short of the quantities for which they had been paid. Thereupon the accounts of the transactions relating to the purchases and supplies of ragi were analysed Kulwar so as to find out the quantity ~~actually~~ said to have been purchased from each person, the quantity actually delivered by each, the amount of money paid to each and the amount still due to each in final settlement of the accounts. This analysis disclosed marked instances of short delivery of ragi only by a few persons among the large numbers of those who had supplied ragi. Notices were then issued to the parties

responsible for such shortage asking them to appear before me. They were questioned with the following results:-

1. The persons who had received large payments and had not delivered the full quantity of ragi admitted their inability to make good the balance and offered to refund its cost in cash.

2. Certain other to whom various amounts were shown as " due " while yet the ragi had remained undelivered either wholly or in part disclaimed all such dues stating that they had received full payment for the ragi actually supplied by them and that more ragi had not been purchased from them as shown in the Amildar's accounts

and 3. Some came forward claiming payment for ragi which according to the Depot accounts had been actually delivered by them at the Depot but which had entirely been dropped out of account by Mr. Mohiyudeen Sheriff.

From persons of the first group 22. 14 pallas of ragi in kind and Rs 1,549-3-6 in cash being the cost of 165.25 pallas have been since recovered and Rs 536-9-0 representing the price of 54.46 pallas is still due from them and they have all agreed to pay up the amount soon.

These have also refunded Rs 72-7-6 out of the cart-hire received by them and a further sum of Rs 152/- is still due from Shanbhog Ramanna of Harnahalli as proportionate cart-hire on the quantity of ragi undelivered by him. Steps are being taken to recover the amount.

Of persons to whom various sums were shown as " due " in the Amildar's accounts, five have disclaimed such dues to the aggregate of Rs 490-4-0 being the cost of 57.27 pallas and from two of these, a sum of Rs 26/- has to be recovered being the amount of advances paid to them for ragi which has not been delivered at all.

Even in regard to the others to whom payments are due, I find that in a few cases the full quantity of ragi for which payment is claimed has not been delivered. In settling these accounts, therefore, I propose to pay them according to the mutchalika only for the quantity actually delivered at the Depot disallowing the cost of the quantity undelivered. A sum of Rs 102-3-0 being the cost of 11.16 pallas will be disallowed under this head.

Mr. ~~Mohideen~~ Mohiyudeen Sheriff has paid a sum of Rs 3,082/- as cart-hi for ragi delivered at the Depot. A further sum of Rs 351-2-0 ha been paid as cart-hire from the Depot on the Amildar's requisitions. A sum of Rs 117-15-0 is still shown as cart-hire due to certain persons in Hangod and Periyapatna hoblies. According to the mutchalikas executed by the several persons, who had received advances for ragi, they were not entitled to any cart-hire which was merged in the cost of ragi payable on delivery at the Depot. The payments of cart-hire already made are therefore open to question; pending final decision on this point, I propose to withhold the payment of cart-hire to the amount of Rs 117-15-0 shown by the Amildar as still " due " to the parties.

Rs 3044-11--
by himself
Rs 37-2--
by [illegible]
Total Rs 3082--

Lastly six persons have delivered 61.10 pallas in all to the Depot under the orders of the Amildar as they say; the claims of these persons have been altogether dropped out of account, by Mr. ~~Mohideen~~ Mohiyudeen Sheriff though two of these admit having received some advances from the Amildar. These advances do not also find mention in the Amildar's accounts and their claims will be settled separately. The ragi delivered by these persons has however been taken by the Amildar to the credit of his accounts as his consignments to the Depot-- a credit not warranted by his own books and accounts. This quantity, viz., 61.10 pallas should be deducted from the Amildar's accounts and treated separately. Excluding this quantity, the quantity actually received in the Depot to the credit of the Amildar Mr. ~~Mohideen~~ Mohiyudeen Sheriff up to the end of June 1919 finally stands at 3749.47 pallas against 4080.76 pallas purchased by him.

Adding to the above, the recoveries since made in kind and in cash as a result of my further enquiry, the total receipts of ragi towards the accounts of Mr. ~~Mohideen~~ mohiyudeen Sheriff work up to 4059.75 pallas as detailed hereunder:-

	Pallas
Quantity paid in Depot up to the end of June 1919.	3749.47
Quantity since received in kind from Harnahalli hobli.	22.14
Quantity the cost of which has already been paid in cash (Rs 1,549-13-6)	165.25
Quantity the cost of which is still admittedly due from the parties. (Rs 536-9-0)	54.46
Quantity the cost of which has been disclaimed by the parties as not due to them. (Rs 490-4-0)	57.27
Quantity the cost of which will be disallowed for shortage in delivery in the final payment of dues. (Rs 102-3-0)	11.16
Total	4059.75

resulting in a final shortage of 21.01 pallas out of a total quantity of 4080.76 pallas or about half a seer per palla of ragi.

In connection with the enquiry held by me, the case of Kanagal shanbhog Ramanna, Harnahalli hobli, calls for special mention. This shanbhog jointly with four others received in January 1919 an advance of Rs 600/- agreeing to deliver ragi at [illegible] Depot at Rs 12/- a candy, i.e. Rs 7-8-0 a palla. He delivered 135.09 pallas in February and 365.77 in March and in the month of March the Amildar paid the party a further sum of Rs 5,715 /- (Rs 600/- on 3rd March 1919 and Rs 5,115/- on 16th March 1919) making up a total payment of Rs 6,315/- as the cost of 673.63 pallas at Rs 9-6-0 a palla including the quantity already delivered; a further sum of Rs 912-5-0 was also paid as cart-hire though this charge was not a legitimate one under the mutchalika executed by the party.

Finding that the party had by the end of June 1919 delivered only 525,82 pallas, notices were sent to all of them. At the enquiry Ramanna stated that 33.60 pallas collected from certain ryots were still due exclusively from one of his colleagues Shanbhog Lakshmiramaniah; that he had delivered 567.60 pallas to Amildar Mr. Mohiyudeen Sheriff and that he was liable to give the balance of 72.40 pallas. The Shanbhog requested that he might be allowed to return the cost of this quantity amounting to Rs 678-12-0 at Rs 9-6-0 a palla. This he was allowed to do. He has accordingly paid up 678-12-0 in cash. Out of 33. 60 pallas due from Shanbhog Lakshmiramaniah, the latter has delivered 22.14 pallas leaving a balance of 11.46 pallas still due. The Shanbhog has since been evading to make good this balance, trying to shift this responsibility on the patel who, however, repudiates his liability. The matter is still under further enquiry. In regard to the quantity actually delivered by Ramanna, only 525.82 pallas have been received in the Depot against 567.60 pallas said to have been delivered by him to the Amildar Mr. Mohiyudeen Sheriff. The Amildar who was written to about this difference does not accept the Shanbhog's accounts and the latter has no vouchers for having delivered 567.60 pallas to the Amildar. The Shanbhog has therefore to make good the balance. Order~~s~~ havs been issued to recover the same.

As regards cart-hire, Shanbhog Ramanna has agreed to refund the proportionate amount due on the quantity of ragi undelivered by him; this comes up to Rs 152/-. The amount will be recovered (4 from him.

Lastly, the Shanbhog has been paid a sum of Rs 60/- as commis sion for supplying carts. When questioned about this, the Shan- 5 bhog readily agreed to refund the money. Two others viz., Nala Shanbhog Venkatagiriappa of Hunsur and another Aneval Javare Gowda have received similar payments of Rs 50/- and Rs 40/- respectively The payment of commission to these two appears to me to be objecti 6 able.

The Amildar has paid for the ragi at different rates. The following statement shows the details of quantities purchased and supplied at the several rates.

ate per palla.	Quantity purchased.	Quantity delivered up to end of June.	Quantity recovered disclaimed and disallowed at the enquiry.	Total received.	Wastage
	P.	P.	P	P.	P.
s.7-8-0	6.40	6.40		6.40	
8-0-0	784.23	846.52	16.75	863.27	Plus 2.84
8-9-6	76.20				
8-12-0	1.00	..	1.00	1.00.	..
9-6-0	2969.91	2654.37	293.53	2947.90	22.01
10-0-0	243.02.	241.18	..	241.18	1.84
Total	4080.76	3749.47	310.28	4059.75	21.01.

Month.	At Rs. 7-8-0	At Rs.8/-	At Rs. 8-9-6	At Rs. 8-12-0	At Rs. 9-6-0	At Rs. 10/-	Total Rs.
December		4,452-0-0	24-0-0				4,476-0-0
January		28-7-8	464-15-8		7,566-8-0	144-8-0	8,204-7-4
February	48-0-0	1,424-0-0	88-1-5		1,264-0-0		2,824-1-5
March		245-6-0	77-5-6	8-12-0	15,724-10-5	2080-0-0	18,136-1-11
Total paid.	48-0-0	6,149-13-8	654-6-7	8-12-o	24,555-2-5	2224- 8-0	33,640-10-8
To pay.		123-15-6			3,287-12-1	205-11-2	3,617-6- 9
Grand total.	48-0-0	6,273-13-2	654-6-7	8-12-0	27,842-14-6	2430-3-2	37,258-1-5

Towards the purchases as above the Amildar has paid Rs.33,640-10-8 as detailed hereunder:-

The sum of Rs 33,640-10-8 paid towards cost of ragi includes a payment of Rs 27-4-0 made at the Depot at the instance of the Amildar primarily as cart-hire but subsequently taken into account by the Amildar towards the cost of ragi. Of this amount a sum of Rs 1549-3-6 has already been recovered and a further sum of Rs 536-9-0 is due as refund of the cost of ragi not delivered by the parties. Deducting these refunds the net amount paid comes up to Rs 31,554-14-2.

Out of Rs 3, 617-6-9 shown as due by the Amildar, a sum of Ra 490-4-0 has been disclaimed by the parties as not due to them and a further sum of Rs 102-3-0 will be disallowed for shortage in delivery in the final payment of outstanding dues. Deducting these amounts, the dues actually to be paid for ragi delivered towards Mr. Mohideen Sheriff's purchases will be Rs 3,024-15-9.

Perusing the foregoing statement ~~is~~ it will be seen that the Amildar had advanced large sums in the months of December, January and February and from the mutchalikas executed by the recepients of these advances it will be seen that most of these had agreed to deliver ragi at the Depot at Rs 12/- per candy, i.e. Rs 7-8-0 a palla and in a few cases the prices have been mentioned as the then commandeering rates. But in the final payments and settlement of dues, Mr. Mohideen Sheriff has allowed much higher rates; of these the rates of Rs 8/-, Rs 8-9-6 and Rs 8-12-0 per palla may not perhaps be seriously noticed. But as regards the still higher rates of Rs 9-6-0 and Rs 10/- per palla, the Amildar has gone far beyond the terms of the original mutchalikas to which the persons who had contracted to supply ragi had bound themselves by the acceptance of large advances as earnest money. He has even paid them large sums as cart-hire---quite a superfluous claim under the mutchalikas. Mr. Mohideen Sheriff's explanation in this respect is that the ryots had, in the pressure of local conditions, held back the supply of ragi and that therefore he had to give them higher rates for which he had obtained the authority of his Sub Division Officer conveyed in a D.O. communication of the latter dated 5th March 1919. But this D.O. has not been formally confirmed by any further official orders. Even accepting the D.O. communication as a sufficient authority for paying higher rates, it ia a matter for consideration if it could be considered to have had retrospective effect in the way of permitting the payment of higher rates for ragi advanced for and actually delivered at the Depot long before the date of the D.O. for it was the duty of the Amildar to have made payments to the parties immediately on the delivery of ragi at the Depot for which he had been readily equipped with extensive funds; if he had only done so and enforced the timely delivery of ragi in accordance with the terms of the mutchalikas, there would have been no cause whatever for the advancement of claims for higher rates by those who had themselves proved defaulters in the supply of ragi according to the terms of their contract. In fact the Amildar, Mr. Mohideen Sheriff has produced no accounts to show the details of the ragi tendered day by day by the several recepients of the advances, the despatch to the Depot or oth disposal of the ragi so received and the quantity of ragi due from each of the persons to whom he had made payments. I have however allowed the rates to stand and accepted refunds of money for ragi undelivered at these higher rates.

Now turning to the other items of expenses charged by the Amildar in connection with the purchase and supply of ragi, thes have been detailed in this office letter No. 1826 dated 2nd May 1919.

The Sheristedar to whom a sum of Rs 100/- had been paid has since furnished his accounts as hereunder:-

Paid for telegram	0-15-0
Cart-hire for ragi.	37- 2-0
Cart-hire to a gumasta sent to Mysore to get certain accounts from Depot.	3- 8-0
Refunded.......	58- 7-0
Total	100- 0-0

As regards (C) packing and measurement charges amounting to Rs 230-7-9, it has been elicited at my enquiry that no special agency was employed by the Amildar to measure and pack the ragi tendered by the ryots and that the latter themselves did the whole by themselves or by their servants.

The present Amildar was then called upon to obtain the statements of the several recipients of these charges as evidenced by the vouchers and he reports that all these were Taluk servants--some still in service and some temporarily employed by Mr. Mohiyudeen Sheriff, and that five of these have deposed before him that they were paid by Mr. Mohiyudeen Sheriff only small presents of Rs 2/- and Rs 5/- and that they were not paid higher sums as evidenced by the receipts produced, which they say were obtained on blank paper by a gumasta of the Amildar. The matter looks highly suspicious indeed.

As regards (d) commission for supply of carts, which is also an unauthorised item of expenditure, the Amildar has in the statement appended to his report distributed the amount of Rs 150/- among the several hoblies. But as a matter of fact according to the vouchers the whole amount has been paid only to three persons, viz.,

Kanagal Shanbhog Ramanna....	...	Rs 60/-
Nala Shanbhog Venkatagiriappa..	...	50/-
Anaval Javare Gowda.	...	40/-
	al	150/-

In this connection, I may add that in the month of March, Mr. Mohiyudeen Sheriff reported that all his collection of ragi had been stuck in the villages for want of carts to transport them to Mysore; the Amildar of Mysore was thereupon instructed to send carts from Mysore and was given an advance for payment to the cartmen so sent. As Mr. Mohiyudeen Sheriff has charged payment of the cart-hire to almost every one of the persons who had supplied ragi; it cannot be made out what use was made of the carts sent from Mysore and how far the payment for the Mysore carts may be accepted in addition to the payments of cart-hire made by Mr. Mohiyudeen Sheriff to his taluk-men as the accounts ~~in this~~ respect are in confusion.

Lastly, as regards contingencies, the item of Rs 88/- cahrged for the conveyance of cash box from village to village and the expenditure of Rs 37-8-0 on purchase of 100 seers of castor oil are charges which do not commend themselves to ready acceptance.

I can only say in conclusion that a good deal of pressure was brought to bear on the Amildar to provide ragi for the Mysore City at a time when scarcity existed and if his ways of doing what was required of him have exceeded due proportions and in some cases were some what dubious, it is left, in my humble opinion, to Government to condone his faults under the exceptional circumstances.

I have the honor to be,
Sir,
Your most obedient servant,

Deputy Commissioner
Mysore District.

Proceedings of the Government of H.H.
the Maharaja of Mysore.

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Read:--

Letter No. T.33, dated the 20th May 1919, from the Revenue Commissioner in Mysore, submitting a copy of letter No. F. 1826, dated 2/16th May 1919, fror the Deputy Commissioner, Mysore Distric bringing to notice certain serious irregularities in the accounts furnishe by Mr. Mohadeen Sheriff for ragi suppli by him when he was Amildar of the Hunsu Taluk, to the Depot at Mysore.

2. Correspondence ending with letter No. F.C. 319, dated 26th January 1920, from the same officer, forwarding with his remarks, a further communication No. 1826, dated 2nd January 1920, from the Deputy Commissioner, Mysc ict, submitting a final report matter after obtaining the explanations of Mr. Mohadeen Sheriff for the irregularities noticed.

3. Food Controller's unofficial Note No. 4247, dated 23rd March 1920.

Order No. G25519-2387

In connection with the purchase of large quantities of ragi required fo supply to the Provincial Depot and the Municipal Depot at Mysore Mr. Mohadeen Sheriff, Amildar of Hunsur, drew advanc to the extent of Rs. 38,000/- and submi in April 1919 a report ~~for~~ of the purchase made together with the accounts connected th

wi

The Deputy Commissioner brought to notice in his letter No. F. 1826, dated 2/16th May 1919 to the Revenue Commissioner the following irregularities in the accounts he furnished:-

(1) the Amildar's accounts showed 4080.76 pallas of ragi as having been sent from the Hunsur Taluk while the quantity actually received at the Depot was 3579.83 pallas showing an ~~enormous~~ abnormal deficit of nearly 500 pallas;

(2) While mutchalikas had been obtained from ryots for the supply of ragi at Rs. 12/- per candy of 160 seers or Rs. 48/- per cart-load of 640, payment had been made at Rs. 15/- per candy or Rs. 60/- per cart-load;

(3) Large sums of money had been paid to Sheikdars and the only vouchers produced were the receipts of the Sheikdars and not of the persons who supplied ragi;

(4) A number of unusual and objectionable items of expenditure such as:-

(a) Payments to informants Rs. 350

(b) Feeding charges of officials and cartage to them - - - Rs. 197-7-0

(c) Packing and measuring charges Rs. 230-7-9

(d) Excessive charges for lamp oil Rs. 37-8-0, for cost of transport of cash box Rs. 88/-

(e) Commission for supply of carts - Rs. 150/-

Government have perused the final report and ~~the~~ an unofficial note by the Food Controller on the case –

of the Deputy Commissioner, ~~and~~ the explanation of the Amildar on the several points and ~~observes as follows~~: – 3. As regards the first item of objection ~~and Regarding the first point i.e.~~ viz., ~~dis~~ the large discrepancy in the quantity supplied, it is seen from the final report of the Deputy Commissioner and the records sent therewith that the Amildar had made arrangements for the supply 4080 pallas of ragi from nearly 190 villages that he was not getting - - regular intimation of the quantities - - actually received in Mysore, that some of the parties taking advantage of ~~this~~ his - - transfer etc., did not send the grain as promised, that in some cases the ragi had been subsequently supplied while in others the price had been or is being recovered under the orders of the Deputy Commissioner~~'s orders~~. Taking account of all such adjustments it is ~~stated~~ noted that 4059.75 pallas have been accounted for as against 4080.76 pallas claimed as having been supplied leaving a shortage of 21.01 pallas. This shortage works to about only one-half per cent. ~~which~~ This is by no means excessive and Government are pleased direct that the same may be admitted.

4 Regarding item (2) viz., payment of higher rates, the Amildar's explanation that he acted under written authority conveyed in the Sub Division Officer's Demi-official letter of the 3rd March 1919, appears to be satisfactory, and it will be accepted.

5 ~~Regarding the 3rd point i.e.~~ As regards the amildar's having obtd., receipts from Sheikdars instead of from parties, the Amildar states that the receipts - - taken by the sheikdars from the parties have since been furnished. Further action does not appear to be necessary –

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From the explanation of the Amildar and the perusal of the papers in respect of the objectionable items of expenditure under notification (4), Government consider that though the several items of expenditure referred to ~~were~~ may have been necessary under the circumstances at that time yet it would ~~but that the~~ have been more proper if the Amildar ~~should have~~ had obtained the previous sanction of the higher authorities before incurring the same. Having regard however to the Exceptional Situation which had to be faced then, Govt. are pleased to ~~They~~ direct that these items may also be admitted.

Government, however, agree with the ~~R~~ Revenue Commissioner that there has been ~~a~~ ~~great~~ Considerable laxity in the maintenance of proper accounts. But in view of the ~~exceptional~~ special very exceptional circumstances under which the Amildar had to supply large quantities of ragi at very short notice~~s~~ etc., Government ~~are pleased to direct that the Amildar's explanations be accepted and the accounts adjusted~~ are pleased to accept ~~the~~ Amildar's explanations and to exonerate him completely & honorably.

28/4/20 Chief Secretary to Govt.

To

The Revenue Commissioner. in reply returning the records
The Food Controller.
The Deputy Commissioner, Mysore.
The Secretary to Govt. Rev. Department.
The Comptroller, to Govt.